

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Applications 18 & 19 of 2023

| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
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- 1. For orders on office objection No.24
- 2. For orders on CMA No.22/2023
- 3. For hearing of main case

**26.09.2025**

These reference applications are pending since 2023 without any progress. Even notice has not been sought till date. The applicant, Commissioner Inland Revenue, LTO, Karachi remains unrepresented without intimation or justification, hence, it appears that the applicant is not interested in proceeding with the matter and in view of judgment of the Supreme Court in the case of Commissioner of Inland Revenue Lahore vs. Rafeh Limited reported as PLD 2020 SC 518, these reference applications are dismissed for non-prosecution. Office is instructed to place copy of this order in connected matter.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge

Amjad